

## CHANGES APRIL 1, 2009 THROUGH OCTOBER 30, 2009

**TITLE 25 Chapter III—Con.**

502.19 (d) added .....	36933	Regulation at 74 FR 36938 eff. date delayed .....	42755
Regulation at 74 FR 36933 eff. date delayed .....	42775	556.3 Revised.....	36939
514.1 Revised.....	36933	Regulation at 74 FR 36939 eff. date delayed .....	42755
Regulation at 74 FR 36933 eff. date delayed .....	42755	558.2 Revised.....	36939
531.1 Revised.....	36934	Regulation at 74 FR 36939 eff. date delayed .....	42755
Regulation at 74 FR 36934 eff. date delayed .....	42755	571.12 Revised .....	36939
533.1 (c) removed.....	36935	Regulation at 74 FR 36939 eff. date delayed .....	42755
Regulation at 74 FR 36935 eff. date delayed .....	42755	571.13 Revised .....	36939
533.2 Revised.....	36935	Regulation at 74 FR 36939 eff. date delayed .....	42755
Regulation at 74 FR 36935 eff. date delayed .....	42755	571.14 Revised .....	36940
533.3 Revised.....	36935	Regulation at 74 FR 36940 eff. date delayed .....	42755
Regulation at 74 FR 36935 eff. date delayed .....	42755	573.6 (a)(13) added .....	36940
533.4 Revised.....	36935	Regulation at 74 FR 36940 eff. date delayed .....	42755
Regulation at 74 FR 36935 eff. date delayed .....	42755	<i>Proposed Rules:</i>	
533.5 Removed.....	36935	515.....	37180
Regulation at 74 FR 36935 eff. date delayed .....	42755	<b>TITLE 26—INTERNAL REVENUE</b>	
533.6 Revised.....	36935	<b>Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)</b>	
Regulation at 74 FR 36935 eff. date delayed .....	42755	1 Authority citation amended.....	21439, 25147, 38837, 47438, 47728
533.7 Revised.....	36936	Technical correction .....	27080, 46346, 50705
Regulation at 74 FR 36936 eff. date delayed .....	42755	1.108–7 (d) and (e) redesignated as (e) and (f); new (d) and new (e) <i>Example 5, Example 6</i> and <i>Example 7</i> added; new (f) re- vised .....	56111
535.1 Revised.....	36936	1.163–11T Added .....	21258
Regulation at 74 FR 36936 eff. date delayed .....	42755	(e) correctly amended .....	27079
535.3 Revised.....	36936	1.170A–12 (b)(2) and (3) revised; (f) added .....	21439
Regulation at 74 FR 36936 eff. date delayed .....	42755	(e)(2) amended .....	21518
537.1 Revised.....	36937	(e)(2) correctly amended .....	27079
Regulation at 74 FR 36937 eff. date delayed .....	42755	1.170A–12T Added .....	21440
537.3 Revised.....	36938	1.170A–14 (h)(4) <i>Example 2</i> amend- ed .....	21518
Regulation at 74 FR 36938 eff. date delayed .....	42755	1.401(a)(9)–1 Amended .....	45994
539.1 Revised.....	36938	1.401(a)(9)–6 Amended .....	45994
Regulation at 74 FR 36938 eff. date delayed .....	42755	1.403(b)–6 (e)(2) amended; (e)(8) added .....	45994
542.7 Regulation at 73 FR 60498 eff. date delayed to 10–13–10	52138	1.430(d)–1 Added .....	53035
.....	52138	1.430(f)–1 Added .....	53046
542.16 Regulation at 73 FR 60498 eff. date delayed to 10–13–10	52138	1.430(g)–1 Added .....	53053
.....	52138	1.430(h)–1 Added .....	53055
543.3 (c)(3) revised.....	52139		
556.2 Revised.....	36938		

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1.430(i)-1 Added.....	53058	1.642(c)-6A Undesignated center heading, section heading, new (f) heading, (1) through (5), (6) introductory text and Table S heading revised; (f)(7) added.....	21464
1.436-0 Added .....	53060	1.664-1 (a)(6) introductory text amended .....	21518
1.436-1 Added .....	53061	1.664-2 (c) revised; (e) added.....	21464
1.482-0 Amended .....	38837	1.664-4 (a)(1), (e)(6) heading, introductory text and (f) revised; (d) removed; (e) heading, (1), (2), (5) and (7) redesignated as 1.664-4A(f) heading, (1), (2), (5) and (6); new (d), (e)(1), (2), (5) and (7) added.....	21465
1.482-0T Amended .....	38838	1.664-4T Added .....	21465
1.482-1 (a)(1), (d)(3)(ii)(C) <i>Examples 3 through 6, (v), (f)(2)(ii)(A), (iii)(B), (g)(4)(i), (iii) Example 1, (i) and (j)(6) revised.....</i>	38839	1.664-4A Undesignated center heading, section heading, new (f) heading, (1), (2) and (5) revised; (f)(3), (4) and (7) added; (f)(6) and Table U amended .....	21482
(d)(3)(v) correctly amended.....	46345	1.860A-0 Amended.....	47438
1.482-1T (a), (b)(1), (2)(ii) and (c) through (j) revised; (b)(2)(i) and (iii) amended .....	38841	1.860A-1 (b)(6) added .....	47438
1.482-2 (b) and (e) revised; (f) added.....	38842	1.860G-2 (a)(8), (b)(3)(iii) and (iv) revised; (b)(3)(v), (vi) and (7) added.....	47438
1.482-2T (a) through (d) and (f)(2) revised; (f)(1) and (3) amended.....	38842	1.861-8 (a)(5)(ii), (b)(3), (e)(4), (f)(4), (g) <i>Examples 17, 18, 30</i> and (h) revised.....	38872
1.482-4 (f)(3) and (4) revised; (g) and (h) added.....	38842	(g) <i>Example 17</i> correctly amended.....	46346
1.482-4T (a) through (e), (f)(1), (2), (3)(i)(A), (ii), (4), (5), (6) and (h)(3) revised; (h)(1) and (3) redesignated as (h) and (i); (h)(2) removed; new (h) amended .....	38843	1.861-8T (a)(3), (4), (5), (b), (e)(3) through (11), (f)(1)(i), (iii), (2) through (5), (g) <i>Examples 1 through 23 and 30</i> and (h) revised .....	38874
1.482-6 (c)(2)(ii)(B)(I), (D), (3)(i)(A), (B) and (ii)(D) revised; (d) added.....	38844	1.861-9 (a) through (f) and (g)(1)(i) revised; (h)(5)(iii) and (i)(4) removed; (k) added .....	27873
(c)(3)(i)(B)(I) correctly amended.....	46345	1.861-9T (b)(6)(viii) removed; (f)(3)(ii) amended; (f)(4) revised; (k) added .....	27874
1.482-6T Removed .....	38845	(k) amended.....	38874
1.482-8 (b) <i>Examples 10 through 18</i> revised; (c) added.....	38845	1.861-10T Heading revised; (f) added .....	38875
(b) <i>Example 10</i> correctly amended.....	46345	1.861-11T Heading revised; H added .....	38875
1.482-8T (b) <i>Examples 1 through 12</i> revised; (c)(1) and (3) redesignated as (c) and (d); (c)(2) removed; new (c) amended .....	38846	1.861-12 Added.....	27874
1.482-9 Added .....	38846	1.861-12T (c)(2)(i) introductory text and (B) removed; (c)(2)(i)(A) and (4) revised; undesignated text following	
(b)(8) <i>Examples 22, 23, (e)(4) Example 4, (g)(2) Example 2 and (k)(3) Example 2</i> correctly amended .....	46345		
1.482-9T (a) through (l), (m)(1), (2), (4), (5) and (n) revised; (o) added.....	38872		
1.642(c)-6 (d) removed; (e) redesignated as 1.642(c)-6A(f); new (d) and (e) added; (f) revised .....	21440		
1.642(c)-6T Added.....	21440		

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(c)(2) designated as new (c)(2)(i)(B); new (c)(2)(i)(B) heading and (5) added.....	27875	(c)(2) correctly amended; (c)(4)(i)(D) correctly revised	48151
Heading revised; (k) added .....	38875	1.964-1T Removed .....	27890
1.861-14T (k) added.....	38875	1.989(b)-1 Amended .....	27890
1.882-0 Amended .....	49317	1.1446-6 (c)(2)(i) correctly re- vised; (d)(3)(ii), (e)(2) <i>Exam- ples</i> 2, 4, and 6 correctly amended; second (e)(1)(vi), (vii) and (viii) correctly re- designed as (e)(1)(vii), (viii) and (ix) .....	14931
1.882-5 (a)(1), (2), (7), (i), (ii), (iii), (b)(2)(ii)(A), (3), (c)(2)(iv), (4), (d)(2)(ii)(B)(2), (3), (iii)(A), (5)(ii), (6) <i>Example</i> 5 and (f)(1) revised.....	49317	1.1464-1 (c) correctly revised.....	14932
1.882-5T Removed .....	49320	1.1502-13 (f)(5)(ii)(B) revised.....	45759
1.884-1 (e)(3)(ii), (iv) and (5) <i>Ex- ample</i> 2 revised.....	49320	1.1502-13T (f)(5)(ii)(B)(1) and (2) revised; (f)(5)(ii)(F) added.....	45759
1.884-1T Removed .....	49320	1.1563-1 Added .....	25148
1.902-1 (a)(4)(ii), (6), (7), (8)(i), (c)(8), (d)(1), (2)(i) and (g) re- vised.....	27875	1.1563-1T Removed .....	25153
1.902-1T Removed .....	27876	1.1563-3 (d)(3) <i>Example</i> 3 amended .....	25153
1.904-0 Heading revised; text amended .....	27876	1.6033-6 Added .....	36396
1.904-2 (a) and (h) revised.....	27877	1.6033-6T Removed .....	36397
1.904-2T (a) through (h) revised .....	27878	1.6038A-1 (n)(3) removed; (n)(4) through (7) redesignated as new (n)(3) through (6) .....	38875
1.904-4 (c)(2)(i) removed; (c)(2)(ii)(A) and (B) redesi- gnated as new (c)(2)(i) and (ii); new (c)(2)(i) and (ii) amend- ed; (c)(3) and (4) revised; (n) added.....	27878	1.6038A-3 (a)(2) <i>Example</i> 4 and (i) revised .....	38875
1.904-4T (c) through (g), (h)(1) and (2) revised .....	27878	1.6038A-3T Removed .....	38875
1.904-5 (a) introductory text, (1), (4), (b), (c)(2)(iii), (4)(iii), (i)(1), (3), (4), (5) <i>Examples</i> 4 and 5, (m)(1), (2)(ii), (4)(i), (5)(i), (n) and (o)(2) revised .....	27878	1.6045-4 (b)(2) introductory text redesignated as (b)(2)(i) in- troduction text; new (b)(2)(i) through (iv) further redesi- gnated as (b)(2)(i)(A) through (D); undesignated text fol- lowing new (b)(2)(i)(D) redesi- gnated as new (b)(2)(ii) and amended; (b)(2)(i)(E) added; (c)(2)(i) and (s) revised.....	25430
1.904-5T (a) through (g), (h)(1), (2), (i) through (n), (o)(1) and (2) revised.....	27881	1.6050H-3T Added .....	21258
1.904-7 (f) revised .....	27881	1.6050P-0 Amended .....	47728
1.904-7T (a) through (f) revised .....	27886	1.6050P-1 (b)(2)(i)(H), (v) and (h)(1) revised .....	47728
1.904(f)-0 Amended .....	27886	1.6050P-1T Removed .....	47729
1.904(f)-12 (g) revised .....	27886	1.6151-1 (e) correctly revised.....	14932
1.904(f)-12T (a) through (g) re- vised .....	27887	1.6662-6 (d)(2)(ii)(B), (iii)(B)(4), (6) and (g) revised .....	38875
1.964-1 Undesignated text pre- ceding (c)(1)(v) designated as (c)(1)(vi), (a)(1), (b)(1)(v), (c)(1)(v), new (vi) and (2) through (6) revised; (a)(2) amended; (c)(8) removed; (a)(3) and (d) added .....	27887	1.6662-6T Removed .....	38876
		1.7520-1 Heading, (a)(1), (2), (c)(1), (2) heading, introductory text and (d) revised; (b)(2) amended .....	21483
		1.7520-1T Added .....	21483
		1.7874-1 (e) revised .....	27926
		1.7874-1T Added .....	27926
		1.7874-2T Revised .....	27926

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20 Authority citation amended .....	21484	25.2512-5A Undesignated center heading and section heading revised; (f) added .....	21515
Technical correction .....	27080	25.2522(c)-3 (e) revised .....	21515
20.2031-0 Revised.....	21484	25.2522(c)-3T Added .....	21515
20.2031-7 (c), (d)(1) through (5) and (e) revised; (d)(7) redesignated as 20.2031-7A(f)(4); new (d)(7) added.....	21484	25.7520-1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended .....	21516
20.2031-7T Added .....	21484	25.7520-1T Added .....	21516
20.2031-7A Undesignated center heading, section heading, new (f)(4) heading, introductory text, Table S heading and Table 90CM heading revised; (f)(5) added .....	21509	25.7520-3 (b)(2)(v) <i>Example 5</i> and (4) revised .....	21517
20.2032-1 (f)(1) revised .....	21509	25.7520-3T Added .....	21517
(f)(1) correctly revised .....	27080	31.3121(s)-1 (c)(2)(iii) and (d) revised .....	38876
20.2032-1T Added .....	21509	31.3121(s)-1T Removed .....	38876
20.2051-1 Revised.....	53657	54 Authority citation amended .....	45997, 51678
20.2053-1 (d) redesignated as (e); (a), (b)(2) and (3) revised; (b)(4), new (d) and (f) added .....	53657	Technical correction .....	51237
20.2053-3 (b)(1) and (c)(1) revised; (b)(2), (c)(2), (d)(1) and (2) amended; (d)(3) and (e) added .....	53660	54.4980B-0 Amended .....	45997
20.2053-4 Revised.....	53660	54.4980B-2 Amended .....	45997
20.2053-5 Introductory text, (a) and (b) redesignated as (a), (1) and (2); new (a) revised; new (b) added.....	53664	54.4980D-1 Added .....	45997
20.2053-6 (a) and (c) revised; (g) and (h) added .....	53664	54.4980E-1 Added .....	45997
20.2053-9 (a) and (c) amended; (f) added .....	53664	54.4980G-1 Amended .....	45997
20.2053-10 (c) amended; (e) added .....	53665	54.4980G-3 Heading revised; text amended .....	45998
20.2055-2 (e)(3) heading, (iii) and (4) revised .....	21510	54.4980G-4 Amended .....	45998
20.2055-2T Added .....	21510	54.4980G-6 Added .....	45998
20.2056A-4 (c)(4)(ii)(B) and (d) <i>Example 4</i> revised.....	21510	54.4980G-7 Added .....	45999
20.2056A-4T Added .....	21510	54.6011-2 Added .....	45999
20.7520-1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended .....	21511	54.6061-1 Added .....	46000
20.7520-1T Added .....	21511	54.6071-1 Added .....	46000
25 Authority citation amended .....	21512	54.6091-1 Added .....	46000
Technical correction .....	27080	54.6151-1 Added .....	46000
25.2512-0 Revised.....	21512	54.9801-1 (a) revised; (b)(6) added; interim .....	51678
25.2512-5 (c), (d) and (e) revised .....	21512	54.9801-2 Introductory text revised; amended; interim .....	51678
25.2512-5T Added .....	21512	54.9802-1 (a)(1)(vi), (c)(2)(i), (iii) introductory text and <i>Example 1</i> revised; interim .....	51678

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301.7701-2T Added .....	46904	17.148 (a) and (b) amended; OMB number; eff. through 7-30-12 .....	37402
602 Technical correction .....	50705		
602.101 (b) table amended (OMB numbers).....25153, 27890, 38876, 45760, 47439, 49320, 53084, 56113			
		17.161 Amended; eff. through 7-30-12.....	37402
		17.168 (a) amended; eff. through 7-30-12.....	37402
		17.171 Amended; OMB number; eff. through 7-30-12.....	37402
		17.181 Amended; eff. through 7-30-12.....	37402
		17.182 Amended; eff. through 7-30-12.....	37402
		17.187 Amended; eff. through 7-30-12.....	37402
		19 Authority citation revised .....	37403
		19.11 Amended; eff. through 7-30-12 .....	37403
		19.49—19.52 (Subpart Ca) Revised; eff. through 7-30-12 .....	37403
		19.63 Amended; eff. through 7-30-12 .....	37403
		19.65 Amended; eff. through 7-30-12 .....	37403
		19.67 (a)(1) and (2) amended; eff. through 7-30-12 .....	37403
		19.71 (a) amended; eff. through 7-30-12 .....	37403
		19.374 Amended; eff. through 7-30-12 .....	37403
		19.906 Revised; eff. through 7-30-12 .....	37403
		20.38—20.40a (Subpart Ca) Removed; eff. through 7-30-12 .....	37403
		20.241 Amended; eff. through 7-30-12 .....	37403
		22 Authority citation revised .....	37403
		22.37—22.40 (Subpart Ca) Removed; eff. through 7-30-12 .....	37404
		22.102 (d) amended; eff. through 7-30-12 .....	37404
		22.171 (a) amended; eff. through 7-30-12 .....	37404
		24 Authority citation revised .....	37404
		24.50 Undesignated center heading revised; section removed; eff. through 7-30-12 .....	37404
		24.51 Revised; eff. through 7-30-12 .....	37404
		24.52 Revised; eff. through 7-30-12 .....	37404
		24.53 Revised; eff. through 7-30-12 .....	37404

**TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS****Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)**

9.215 Added .....	19415	17.11 Amended; eff. through 7-30-12 .....	37401
9.216 Added .....	29400	17.14 Revised; eff. through 7-30-12 .....	37401
9.217 Added .....	51776	17.11 Amended; eff. through 7-30-12 .....	37402
17 Authority citation revised .....	37401	17.21—17.23 (Subpart C) Revised; eff. through 7-30-12 .....	37402
17.1 Amended; eff. through 7-30-12 .....	37401	17.51—17.93 (Subpart D) Removed; eff. through 7-30-12 .....	37402
17.4 Revised; eff. through 7-30-12 .....	37401	17.101 Revised; eff. through 7-30-12 .....	37402
17.11 Amended; eff. through 7-30-12 .....	37402	17.134 Amended; eff. through 7-30-12 .....	37402
17.21—17.23 (Subpart C) Revised; eff. through 7-30-12 .....	37402	17.141 Amended; eff. through 7-30-12 .....	37402
17.51—17.93 (Subpart D) Removed; eff. through 7-30-12 .....	37402	17.146 Introductory text amended; (a) removed; eff. through 7-30-12 .....	37402
17.101 Revised; eff. through 7-30-12 .....	37402		
17.134 Amended; eff. through 7-30-12 .....	37402		
17.141 Amended; eff. through 7-30-12 .....	37402		
17.146 Introductory text amended; (a) removed; eff. through 7-30-12 .....	37402		